

# FORM MO-1040B

## Information To Complete Form MO-1040B

### Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040B and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2005, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 6 and 7.

### 65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or **blind** and qualified for these deductions on your 2005 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

### Line 1 — Federal Adjusted Gross Income

Use the worksheet on page 4 to split your income between you and your spouse. The combined income for you and your spouse must equal the total income you reported on your federal return.

Splitting the income usually reduces the rate at which your combined incomes are taxed and also allows you to claim non-obligated spouse status, so that you will not be held responsible for your spouse's debts to Missouri.

### Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

### Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

#### Yourself

Line 3Y \_\_\_\_\_ divided by  
Line 4 \_\_\_\_\_ = \_\_\_\_\_

#### Spouse

Line 3S \_\_\_\_\_ divided by  
Line 4 \_\_\_\_\_ = \_\_\_\_\_

The total entered on Line 5 must equal 100 percent — round to the nearest whole number. **Note:** If one spouse has negative income and the other spouse has positive income (example: your income is -\$15,000 and your spouse's income is \$30,000), enter 0% on Line 5Y and 100% on Line 5S.

### Line 7 — Tax on Federal Return

Use the chart in the next column to locate your tax on your federal return. This amount is limited based on your filing status and cannot exceed \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
1040EZ	Line 10 minus Line 8a
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 57 minus Lines 45 and 66a
1040X	Line 8c minus Line 13c

### Line 8 — Standard or Itemized Deductions

**Standard Deductions:** If you claimed the standard deduction on your federal return, enter the standard deduction amount for your filing status. The standard deduction amount for married filing combined is \$10,000.

**If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, use the chart below.**

Federal Form	Line Numbers
1040A	Line 24
1040	Line 40
1040X	Line 2

**Itemized Deductions:** If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040B. **Attach a copy of your federal return and Federal Schedule A.**

**Note:** If you did not check either box on Federal Form 1040EZ, Line 5, enter \$10,000.

### Line 9 — Dependents

**Do not include yourself or your spouse as dependents.**

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

### Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2005, you

may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- C. Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_
- D. Enter the amount of qualified long-term care included in Line C. . . . D) \$ \_\_\_\_\_
- E. Subtract Line D from Line C. . . E) \$ \_\_\_\_\_
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ \_\_\_\_\_
- G. Subtract Line F from Line A. . . . . G) \$ \_\_\_\_\_
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040B, Line 10. . . . . H) \$ \_\_\_\_\_

**Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).**

## Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-1040B. If your Missouri taxable income is more than

\$9,000, use the worksheet below the tax table to calculate the tax.

**A separate tax must be computed for you and your spouse.**

## Line 16 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).**

## Line 17 — Estimated Tax Payments

Include any estimated tax payments made on your 2005 return and any overpayment applied from your 2004 Missouri return.

## Line 20 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

## Line 21 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the trust funds listed on Form MO-1040B and/or any two additional trust funds.

**Additional Trust Funds:** If you choose to give to any of the additional trust funds, enter the two-digit code (see below) in the spaces provided on Line 21. If you want to give to more than two additional trust funds, please submit a check directly to the fund. See [www.dor.mo.gov/tax/trustfunds.htm](http://www.dor.mo.gov/tax/trustfunds.htm) for additional information.

<u>Trust Funds</u>	<u>Codes</u>
American Cancer Society Heartland Division, Inc., Fund . . . . .	.01
American Diabetes Association Gateway Area Fund . . . . .	.02
American Heart Association Fund . . . . .	.03
American Lung Association of Missouri Fund . . . . .	.04
Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund . . . . .	.05
Arthritis Foundation Fund . . . . .	.09

General Revenue Fund . . . . .	.06
March of Dimes Fund . . . . .	.08
Military Family Relief Fund . . . . .	.11
Muscular Dystrophy Association Fund . . . . .	.07
National Multiple Sclerosis Society Fund . . . . .	.10

**The minimum contribution is \$2, or \$4 if married filing combined for the following trust funds:** Children's Trust Fund, Veterans Trust Fund, Elderly Home Delivered Meals Fund, and Missouri National Guard Fund.

**The minimum contribution is \$1, or \$2 if married filing combined for the following trust funds:** Workers Memorial Fund, Childhood Lead Testing Fund, Military Family Relief Fund, and General Revenue Trust Fund.

**The minimum contribution is \$1, not to exceed \$200, for the following irrevocable trust funds:** American Cancer Fund, American Diabetes Fund, Association Gateway Area Trust Fund; American Heart Association Trust Fund; American Lung Association of Missouri Trust Fund; American Lung Association of Missouri Trust Fund; ALS Lou Gehrig's Disease Trust Fund; Arthritis Foundation Trust Fund; March of Dimes Trust Fund; Muscular Dystrophy Association Trust Fund; and National Multiple Sclerosis Society Trust Fund.

## Line 22 — Refund

Subtract Lines 20 and 21 from Line 19 and enter on Line 22.

## Line 23 — Amount Due

Payments must be postmarked by April 17, 2006, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

**Electronic Bank Draft (E-Check):** By entering your bank routing number, checking account number, and your

next check number, you can pay on-line at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

**Credit Card:** The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

## Sign Return

**Both spouses must sign** Form MO-1040B. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

## Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return (Pages 1 and 2) and Federal Schedule A  
—if you itemized your deductions

## on Line 8, Missouri Itemized Deductions

—if you have an entry on Line 10, Long-term Care Insurance Deduction

## Mail Form MO-1040B, Attachments, and Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue  
P.O. Box 500  
Jefferson City, MO 65106-0500.

Send only 2-D barcode returns to:  
Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue  
P.O. Box 329  
Jefferson City, MO 65107-0329.

Send only 2-D barcode returns to:  
Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370.

## Missouri Itemized Deductions

**You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 1, Line 8.**

**You must itemize your Missouri deductions if you were required to itemize deductions on your federal return.**

## Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 40, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

## Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). **This amount cannot exceed \$5,580.** Your Medicare is the amount in the Medicare tax withheld box on your and/or your spouse's Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

## Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2005. **The amount cannot exceed \$8,524** (Tier I maximum of \$5,580 and Tier II maximum of \$2,944.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

**If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 67, or, if only one employer, the amount refunded by the employer.**

## Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

## Line 8 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line 10. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

**If your federal adjusted gross income from Federal Form 1040, Line 37 is greater than \$145,950, complete the Worksheet — State and Local Income Taxes to determine the correct amount to subtract.** If you do not complete the worksheet on the back of Form MO-1040B, your Missouri itemized deductions will be lower

than they should be, and you will pay too much tax.

### Line 9 — Earnings Taxes

If you entered an amount on Line 8 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

### Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 1, Line 8), you should take the standard deduction on the front of Form MO-1040B, Line 8, unless you were required to itemize your federal deductions.

## SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2004 Missouri tax withheld, less each spouse's 2004 tax liability. The result should be each

spouse's portion of the 2004 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040B, Lines 1Y and 1S.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc. ....	1	7	7		00	1	00
2. Taxable interest income ....	2	8a	8a		00	2	00
3. Dividend income ....	none	9a	9a		00	3	00
4. State and local income tax refunds ....	none	none	10		00	4	00
5. Alimony received ....	none	none	11		00	5	00
6. Business income or (loss) ....	none	none	12		00	6	00
7. Capital gain or (loss) ....	none	10	13		00	7	00
8. Other gains or (losses) ....	none	none	14		00	8	00
9. Taxable IRA distributions ....	none	11b	15b		00	9	00
10. Taxable pensions and annuities ....	none	12b	16b		00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc. ....	none	none	17		00	11	00
12. Farm income or (loss) ....	none	none	18		00	12	00
13. Unemployment compensation ....	3	13	19		00	13	00
14. Taxable social security benefits ....	none	14b	20b		00	14	00
15. Other income ....	none	none	21		00	15	00
16. Total (add Lines 1 through 15) ....	4	15	22		00	16	00
17. Less: federal adjustments to income ....	none	20	36		00	17	00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040B ....	4	21	37		00	18	00

Enter on Form MO-1040B, Line 1.



## Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m. Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

### **Cape Girardeau**

3102 Blattner Dr., Suite 102  
(573) 290-5850

### **Columbia**

1500 Vandiver Dr., Room 113  
(573) 884-3814

### **Jefferson City**

3400 B Knipp Drive  
(573) 751-7191

### **Joplin**

1110 E. Seventh St., Suite 400  
(417) 629-3070

### **Kansas City**

615 East 13th St., Room B-2  
(816) 889-2920

### **Springfield**

149 Park Central Square, Room 313  
(417) 895-6474

### **St. Louis**

3256 Laclede Station Rd., Suite 101  
(314) 877-0177

### **St. Joseph**

Jules, Room 314  
(816) 387-2230

## Other Important Phone Numbers

### **Form Ordering**

Form Order Questions  
Forms-by-Fax

**(800) 877-6881**

(573) 751-5337

(573) 751-4800

Refund Inquiry Line

Electronic Filing Information

(573) 751-3505

(573) 751-3930

**Download forms or check the status of your return from our web site: [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

**Suggestions for Tax System Improvements e-mail: [taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)**

## Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

# 2005 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I . . . . .	058	Dallas Co. R-I (Buffalo) . .	112	Gasconade Co. R-I		Hurley R-I . . . . .	214
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII . . . . .	059	Davis R-XII . . . . .	113	(Hermann) . . . . .	197	Iberia R-V . . . . .	215
Adrian R-III . . . . .	001	Callao C-8 . . . . .	061	Delta C-7 (Deering) . . . .	385	Gasconade Co. R-II		Independence 30 . . . . .	217
Advance R-IV . . . . .	002	Camdenton R-III . . . . .	062	Delta R-V . . . . .	116	(Owensville) . . . . .	376	Iron Co. C-4 (Viburnum) .	218
Afton 101 . . . . .	003	Cameron R-I . . . . .	063	Dent-Phelps R-III		Gideon 37 . . . . .	165	Jackson R-II . . . . .	219
Albany R-III . . . . .	004	Campbell R-II . . . . .	064	(RFD, Salem) . . . . .	117	Gilliam C-4 . . . . .	166	Jasper Co. R-V . . . . .	222
Altenburg 48 . . . . .	005	Canton R-V . . . . .	065	DeSoto 73 . . . . .	114	Gilman City R-IV . . . . .	167	Jefferson C-123	
Alton R-IV . . . . .	006	Cape Girardeau 63 . . . . .	066	Dexter R-XI . . . . .	118	Glenwood R-VIII . . . . .	169	(Nodaway Co.) . . . . .	223
Appleton City R-II . . . . .	008	Carl Junction R-I . . . . .	067	Diamond R-IV . . . . .	119	Golden City R-III . . . . .	171	Jefferson City . . . . .	224
Arcadia Valley R-II		Carrollton R-VII . . . . .	068	Dixon R-I . . . . .	120	Gorin R-III . . . . .	172	Jefferson Co. R-VII	
(Ironton) . . . . .	009	Carthage R-IX . . . . .	069	Doniphan R-I . . . . .	121	Grain Valley R-V . . . . .	173	(RFD, Festus) . . . . .	225
Archie R-V . . . . .	010	Caruthersville 18 . . . . .	070	Dora R-III . . . . .	122	Grandview C-4		Jennings . . . . .	227
Ash Grove R-IV . . . . .	011	Cassville R-IV . . . . .	071	Drexel R-IV . . . . .	123	(Jackson Co.) . . . . .	174	Johnson Co. R-VII . . . .	571
Atlanta C-3 . . . . .	012	Center 58		Dunklin R-V		Grandview R-II		Joplin R-VIII . . . . .	228
Aurora R-VIII . . . . .	013	(Jackson County) . . . . .	074	(Jefferson Co.) . . . . .	124	(Jefferson Co.) . . . . .	175	Junction Hill C-12 . . . .	229
Ava R-I . . . . .	014	Centerville R-I . . . . .	077	East Buchanan Co. C-I		Green City R-I . . . . .	177	Kansas City 33 . . . . .	231
Avenue City R-IX . . . . .	015	Central R-III (Park Hills) .	480	(Gower) . . . . .	125	Green Forest R-II . . . . .	178	Kearney R-I . . . . .	232
Avilla R-XIII . . . . .	016	Centralia R-VI . . . . .	079	East Carter Co. R-II		Green Ridge R-VIII . . . .	179	Kelso C-7 . . . . .	233
Bakersfield R-IV . . . . .	017	Chadwick R-I . . . . .	080	(Ellsinore) . . . . .	126	Greenfield R-IV . . . . .	180	Kennett 39 . . . . .	234
Ballard R-II . . . . .	018	Chaffee R-II . . . . .	081	East Lynne 40 . . . . .	127	Greenville R-II . . . . .	181	Keytesville R-III . . . . .	235
Bayless . . . . .	019	Charleston R-I . . . . .	083	East Newton Co. R-VI . . .	128	Grundy Co. R-V (Galt) . .	182	King City R-I . . . . .	236
Bell City R-II . . . . .	020	Chilhowee R-IV . . . . .	084	East Prairie R-II . . . . .	129	Hale R-I . . . . .	184	Kingston K-14	
Bellevue R-III . . . . .	022	Chillicothe R-II . . . . .	085	El Dorado Springs R-II . . .	131	Halfway R-III . . . . .	185	(Washington Co.) . . . .	237
Belton 124 . . . . .	023	Clark Co. R-I (Kahoka) . .	230	Eldon R-I . . . . .	132	Hallsville R-IV . . . . .	186	Kingston 42 (Caldwell	
Bernie R-XIII . . . . .	025	Clarksburg C-2 . . . . .	087	Elsberry R-II . . . . .	134	Hamilton R-II . . . . .	187	Co.) . . . . .	238
Bevier C-4 . . . . .	026	Clarkton C-4 . . . . .	088	Eminence R-I . . . . .	135	Hancock Place . . . . .	188	Kingsville R-I . . . . .	239
Billings R-IV . . . . .	029	Clayton . . . . .	089	Everton R-III . . . . .	137	Hannibal 60 . . . . .	189	Kirbyville R-VI . . . . .	240
Bismarck R-V . . . . .	030	Clearwater R-I . . . . .	090	Excelsior Springs 40 . . . .	138	Hardeman R-X . . . . .	190	Kirksville R-III . . . . .	241
Blackwater R-II . . . . .	031	Clever R-V . . . . .	091	Exeter R-VI . . . . .	139	Hardin-Central C-2 . . . .	191	Kirkwood R-VII . . . . .	242
Blair Oaks . . . . .	097	Climax Springs R-IV . . . .	092	Fair Grove R-X . . . . .	140	Harrisburg R-VIII . . . . .	192	Knob Noster R-VIII . . . .	244
Bloomfield R-XIV . . . . .	033	Clinton . . . . .	093	Fair Play R-II . . . . .	141	Harrisonville R-IX . . . . .	193	Knox Co. R-I (Edina) . . .	245
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Lesterville R-IV	265	(Montgomery City)	324	Otterville R-VI	375	Schuyler Co. R-I	440		
Lewis Co. C-1		Montrose R-XIV	325	Ozark R-VI	377	Scotland Co. R-I		Taneyville R-II	502
(Ewing)	266	Morgan Co. R-I (Stover)	491			(Memphis)	441	Tarkio R-I	503
Lexington R-V	267	Morgan Co. R-II		Palmyra R-I	378	Scott City R-I	573	Thayer R-II	504
Liberal R-II	268	(Versailles)	523	Paris R-II	379	Scott Co. Central		Thornfield R-I	505
Liberty 53	269	Mound City R-II	327	Park Hill	380	(Sikeston)	443	Tina-Avalon R-II	506
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Lincoln R-II	272	Mountain View-Birch		Pattonsburg R-II	382	Sedalia 200	444	Tri-County R-VII	
Lindbergh R-VIII	273	Tree R-III	329	Pattonville R-III	383	Senath Hornesville C-8	445	(Jamesport)	509
Linn Co. R-I (Purdin)	572	Mt. Vernon R-V	330	Pemiscot Co. R-III		Seneca R-VII	446	Troy R-III	510
Livingston Co. R-III				(RFD, Caruthersville)	386	Seymour R-II	447	Twin Rivers R-X	
(Chula)	275	Naylor R-II	331	Pemiscot Co. Special		Shawnee R-III	448	(Broseley)	512
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Logan-Rogersville R-VIII	277	Nell Holcomb R-IV	333	Perry Co. 32	387	(Shelbina)	450	Union R-XI (Franklin	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		Sheldon R-VIII	451	Co.)	514
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shell Knob 78	452	Union Star R-II	515
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		Sherwood Cass R-VIII		University City	517
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	(Creighton)	453		
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Sikeston R-6	454	Valley Park	518
		Co.)	338	(Edgar Springs)	130	Silex R-I	455	Valley R-VI (Caledonia)	519
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Skyline R-II	456	Van Buren R-1	520
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Slater	457	Van-Far R-I	521
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Smithton R-VI	458	Verona R-VII	522
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Smithville R-II	459		
(New Cambria)	286	Niangua R-V	344	Plato R-V	395				
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		South Callaway R-II		Walnut Grove R-V	527
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	(Mokane)	460	Warren Co. R-III	
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Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Bethany)	461	Warrensburg R-VI	528
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Holt Co. R-I		Warsaw R-IX	530
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Oregon)	462	Washington	531
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Iron Co. R-I		Waynesville R-VI	532
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Annapolis)	463	Weaubleau R-III	533
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Nodaway Co. R-IV		Webb City R-VII	534
Maries Co. R-II		(Kingdom City)	351	Prairie Home R-V	404	(Barnard)	464	Webster Groves	535
(Belle-Bland)	021	North Daviess R-III	220	Princeton R-V	405	South Pemiscot Co. R-V		Wellington-Napoleon	
Marion C. Early R-V		North Harrison R-III		Purdy R-II	406	(Steele)	465	R-IX	536
(Morrisville)	294	(Eagleville)	353	Putnam Co R-1	516	Southern Boone Co. R-I	466	Wellston	537
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Marionville R-IX	296	North Mercer Co. R-III				R-II	467	R-I	538
Mark Twain R-VIII	297	(Mercer)	355			Southland C-9		Wentzville R-IV	539
Marquand-Zion R-VI	298	North Nodaway Co. R-VI				(Cardwell)	468	West Nodaway Co. R-I	
Marshall	299	(Hopkins)	356			Southwest Livingston Co.		(Burlington Junction)	540
Marshfield R-I	300	North Pemiscot Co. R-I				R-I	469	West Plains R-VII	541
Maryville R-II	302	(Wardell)	357			Southwest R-V		West Platte Co. R-II	
Maysville R-I	303	North Platte Co. R-I				(Barry Co.)	470	(Weston)	542
McDonald Co. R-I		(Dearborn)	358			Sparta R-III	471	West St. Francois Co. R-IV	
(Anderson)	304	North St. Francois Co. R-I				Special School District of		(Leadwood)	570
Meadow Heights R-II	305	(Bonne Terre)	352			St. Louis Co.	577	Westran R-I	545
Meadville R-IV	306	North Shelby	449			Spickard R-II	472	Westview C-6	546
Mehlville R-IX	307	North Wood R-IV	359			Spokane R-VII	473	Wheatland R-II	547
Meramec Valley R-III	308	Northeast Nodaway Co. R-V				Spring Bluff R-XV	474	Wheaton R-III	548
Mexico 59	310	(Ravenwood)	360			Springfield R-XII	475	Willard R-II	550
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV				St. Charles Co. R-V		Willow Springs R-IV	551
Miami R-I (Saline Co.)	312	(Cairo)	361			(Orchard Farm)	477	Windsor C-1	
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I				St. Charles R-VI	476	(Jefferson Co.)	552
(Faucett)	313	(Walker)	526			St. Clair R-XIII	478	Winfield R-IV	554
Middle Grove C-1	314	Northwest R-I				St. Elizabeth R-IV	479	Winona R-III	555
Midway R-I	316	(High Ridge)	362			St. James R-I	481	Winston R-VI	556
Milan C-2	317	Northwestern R-I				St. Joseph	482	Woodland R-IV	557
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Miller Co. R-III		Norwood R-I	364			Stanberry R-II	484	Wright City R-II	559
(Tuscumbia)	511					Ste. Genevieve Co. R-II	485	Wyaconda C-1	560
Mirabile C-1	319	Oak Grove R-VI	366			Steelville R-III	486		
Missouri City 56	320	Oak Hill R-I	367			Stet R-XV	487	Zalma R-V	561
Moberly	321	Oak Ridge R-VI	368			Stewartsville C-2	488		
Monett R-I	322	Odessa R-VII	369			Stockton R-I	489		
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Moniteau Co. R-VI		Osage Co. R-III				Sullivan	497		
(Tipton)	507	(Westphalia)	544			Summersville R-II	498		
Monroe City R-I	323	Osborn R-O	373			Sunrise R-IX	499		
						Swedeborg R-III	500		